

УДК 656.06

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## **Risk Management System for Customs Control of Transported Goods**

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When conducting customs control, the customs authorities of the Republic of Belarus proceed from the principle of selectivity and are limited only to those forms of customs control that are sufficient to ensure compliance with customs legislation, i.e., when conducting customs control, a system of risk analysis and management is used (hereinafter referred to as the SUR). In conditions of constant growth of the number of controlled persons and expansion of the nomenclature of the transported goods, this system allows to optimally allocate the time and labor resources of the customs authorities in the most important and priority areas of work, thereby contributing to the rhythmic passage of individuals, goods and vehicles across the customs border.

In order to effectively apply and further develop this system, the State Customs Committee of the Republic of Belarus has formed a legal and methodological framework for the SUR, created an appropriate organizational structure, and implemented the necessary software.

The main goal of the risk management system is to create a modern customs administration system that is able to ensure the effective operation of customs control, based on the principle based on the optimal allocation of customs service resources in key areas of the customs authorities' work in order to minimize violations of the customs legislation of the Russian Federation. Goal Data:

- they have a permanent character;
- they are based on the evasion of customs duties and taxes on a serious scale;
- they have a negative impact on the competitiveness of domestic producers;
- they relate to important issues and interests of the state, the observance of which is in the department of customs authorities.

The experience of applying the risk management system can be evaluated in other countries, and since it shows a positive result, it becomes clear that its application is very effective in the work of customs authorities.

Procedures based on risk management make it possible to control the production of customs clearance in the areas with the greatest risk, allowing most of the goods and individuals to pass through customs control relatively freely. Kyoto Convention (1999), General Annex, Chapter 6, Guidelines on Customs Controls, p. 36 [1].

The risk management system is one of the main components in the activities of customs control, according to the standards proposed by the World Trade Organization (WTO), they are as follows:

- minimizing the time of customs operations;
- full transparency of customs procedures in relation to all participants of foreign economic activity;
- partnership relations between customs authorities and participants in foreign economic activity.

There are two types of risks: identified and potential. The identified risk is a known fact of violation of the legislation of the Republic of Belarus, which has already occurred and the customs authorities have information about this fact. Potential risk is a risk that has not proven itself, but there are all the conditions for its occurrence.

Risk goods – goods that are moved across the customs border and have been identified or identified as potential risks.

Cover goods are goods that can be claimed as substitutes for risk goods. The objects of the analysis are the following categories: Goods that are under customs control or released for free circulation in the customs territory.

Vehicles that are commonly used in international transportation for paid transportation or for free industrial or commercial cargo transportation.

Information contained in transport, commercial or customs documents. Information contained in contracts of international sale and purchase or in other contracts concluded during the execution of a foreign economic transaction, and in the case of a unilateral foreign economic transaction-documents describing the content of this transaction.

Activities of persons acting in a capacity sufficient in accordance with the Civil or Customs Code of the Republic of Belarus to perform on their own behalf legally significant actions with goods under customs control.

Activities of customs representatives, owners of temporary storage warehouses and customs warehouses, as well as customs carriers [3].

management system is designed to perform a number of functions, for which it was invented and developed. They are as follows:

- creating a unified information system that allows the risk management system to work normally;
- development of new methods for determining risks;
- identification of potential risks and registration of already identified risks;
- determination of the reasons and conditions that may have an impact on the commission of customs offenses;
- assessment of the expected damage in the event of potential risks and damage in the event of detected risks;

- establishing the possibility of preventing or minimizing risks, including determining the resources that are necessary for this and their optimal allocation;
- production in relation to the search for new ways and methods of evaluating the effectiveness of the measures applied;
- development and application of measures to prevent or minimize risks;
- monitoring the implementation of measures to prevent or minimize risks in practice;
- assessment of the level of effectiveness of the applied risk management measures and adjustment of management decisions;
- creating a database of information by analyzing the results of the application of individual forms of customs control or their totality, including the causes and conditions that may provoke a customs offense, in order to develop proposals for the modernization of the customs control strategy.

#### References:

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